RECORDATION NO. 27445 FILED

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ALVORD AND ALVORD ATTORNEYS AT LAW 1050 SEVENTEENTH STREET, N.W. SUITE 301 WASHINGTON, D.C. 20036

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ELIAS C ALVORD (1942) ELLSWORTH C ALVORD (1964)

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SURFACE TRANSPORTATION BOARD OF COUNSEL URBAN A LESTER

April 3, 2008

Anne K. Quinlan, Esquire Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of March 25, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 27445.

The names and addresses of the parties to the enclosed document are:

Assignor:

The Andersons, Inc. 480 W. Dussel Drive Maumee, OH 43537

Assignee:

Wells Fargo Equipment Finance, Inc.

733 Marquette Avenue Minneapolis, MN 55479 Anne K. Quinlan, Esquire April 3, 2008 Page 2

A description of the railroad equipment covered by the enclosed document is:

97 covered hopper railcars within the series UCFX 57101 - UCFX 57303 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO. 27445 FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered effective as of March 25, 2008, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, Assignor is Lessor by assignment of U. C. Trust No. 18 Lease dated as of April 1, 1979 between The Connecticut Bank and Trust Company, as Trustee and Union Carbide Corporation. ("Lessee") and Second Lease Extension Agreement to Lease Supplement No. 2 dated September 25, 2006 between Lessee and Lessor ("Old Lease") and has entered into Third Lease Extension Agreement to Lease Supplement No. 2 Deal R01220 dated March 6, 2008 with Lessee ("New Lease") both of which have been recorded with the Surface Transportation Board pursuant to 49 U.S.C.§11301 simultaneously with this Memorandum of Assignment and assigned recordation number 27 Lease.

NOW, THERFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Pages to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR:

THE ANDERSONS, INC.

Ву:

Nicholas C. Conrad Assistant Treasurer

STATE OF OHIO COUNTY OF LUCAS

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

in Testimony Whereof, I have hereunto set my hand and official seal at Maurnee, Ohio, this day of March, 2008.

Notary Public

My commission expires 02/01/2010

JUDY A. BALDWIN Notary Public, State of Ohio Commission Expires 02/01/201

Memorandum of Assignment Signature Page

	ASSIGNEE: WELLS FARGO EQUIPMENT FINANCE, INC.
,	By: <u>peacescener By</u> Name: <u>Suguelines Barrage</u>
;	Name: Suguetines Barrage-
	Title: 4
STATE OF Minnesota) ss:	
Before me, a Notary Public, in security Bullic, in security by the HVY before that he being the	and for said county and state, personally appeared of Wells Fargo Equipment Finance, Inc. a Minnesota thereunto duly authorized, did sign the foregoing instrument if its Board of Directors on behalf of the corporation and that er and of said corporation.
In Testimony Whereof, i have this <u>≥</u> n da	hereunto set my hand and official seal at ay of April 2008.
	Mind an Must
	Notary Public My Commission Expires: //ζ///}
	my commission expires,



EQUIPMENT Union Carbide

Ninety seven (97) 100-Ton CF5701 Center Flow Covered Hopper Cars, marked as follows:

UCFX 057101			
UCFX 057104 UCFX 057158 UCFX 057255 UCFX 057108 UCFX 057161 UCFX 057257 UCFX 057110 UCFX 057162 UCFX 057258 UCFX 057111 UCFX 057164 UCFX 057259 UCFX 057112 UCFX 057165 UCFX 057262 UCFX 057114 UCFX 057167 UCFX 057264 UCFX 057115 UCFX 057169 UCFX 057265 UCFX 057118 UCFX 057170 UCFX 057267 UCFX 057120 UCFX 057174 UCFX 057268 UCFX 057121 UCFX 057181 UCFX 057269 UCFX 057122 UCFX 057189 UCFX 057269 UCFX 057123 UCFX 057189 UCFX 057270 UCFX 057124 UCFX 057191 UCFX 057271 UCFX 057125 UCFX 057195 UCFX 057271 UCFX 057126 UCFX 057196 UCFX 057274 UCFX 057128 UCFX 057200 UCFX 057277 UCFX 057128 UCFX 057200 UCFX 057279 UCFX 057131 UCFX 057203 UCFX 057280 UCFX 057133 UCFX 057209 UCFX 057288 UCFX 0571	UCFX 057101	UCFX 057153	UCFX 057253
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	UCFX 057149	UCFX 057252	

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 4/3/08

Robert W. Alvord